

DEPARTMENT OF THE ARMY  
SAVANNAH DISTRICT, CORPS OF ENGINEERS  
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SAVANNAH, GA 31402-0889

District Pamphlet  
No. 37-1-3

15 May 1992

Resource Management  
WORDS, ACRONYMS, DEFINITIONS

1. PURPOSE. To furnish a "glossary" of terms/acronyms frequently used in the Resource Management Office (RMO). It is meant to function as a source of information and as a means of promoting better communication among District team members.
2. APPLICABILITY. Applicable to the Savannah District Office and all field offices in the Savannah District.
3. GENERAL. This pamphlet has been developed as a reference guide and is not all inclusive. It lists some of the terms (which may be totally confusing to others outside PM) that are said frequently by RMO team members. The ability to communicate in the same language will help us to accomplish our tasks with less frustration and misunderstanding. This document is for you. Please keep it handy and use it often.
4. OMISSIONS. If you have heard a term that has perhaps been overlooked, send suggested additions to RM-M.

Encl

/S/  
ROBERT F. UNGER  
Major, Corps of Engineers  
Acting Commanding

DISTRIBUTION B

APPENDIX A

RESOURCE MANAGEMENT DICTIONARY

Accountable Officer	An individual who is responsible by law to maintain accounting records for property or funds, the accountable officer may or may not have physical possession of the property or funds.
Accounting	Receiving, controlling, validating, recording, classifying, summarizing and reporting financial transactions.
Accounting Classification	The funds citation on a document which includes the appropriation code, ADP work code and station number.
Accounting Element	A four digit numeric code used to identify a specific type of cost in the accounting records. Example: contracts, 0284; labor regular 0226; per diem-travel 0250; reproduction 0328.
Accounting System	The methods and procedures used to record, classify, and report financial information.
Accounts Payable	Amounts owed to others for goods and services received.
Accounts Receivable	Amounts due from others for goods furnished or services rendered.
Accrued Expenditures	Charges during a given period that reflect liabilities incurred regardless of when cash payments are made or when invoice has been rendered,
Activity	An organization or installation performing an assigned function or mission.
Administrative Offset	Withholding of money payable to the U.S. Government to satisfy a debt owed to the U.S. Government. This may include a deduction from a person's salary or retirement contributions.

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ADP Work code	A fifteen (15) digit alphanumeric code representing a specific work item in the accounting database used in COEMIS.
Advances and Prepayments	Transfer of assets to cover future expenses or acquisition of goods or services.
Advice of Obligation Authority	An authorization to a supporting installation or activity to obligate the home installation's funds during a specified period.
Allotment and Suballotment	An authorization by an operating agency to a subordinate command, installation or other organizational element, or to itself, to incur obligations within a specified amount for a stated time period.
Allotment Advice	Document (DA 1323-c), or fund authorization document (FAD) which makes funds available to installations and or separate activities for obligational purposes.
Allowance	Transferring fund availability to a subordinate installation or activity for obligation purposes.
Antideficiency Act	The legislation by Congress which prohibits incurring obligations or making expenditures in excess of amounts available in the appropriations.
Apportionment	A proportionate distribution of funds received which are available for obligation and subsequent expenditure in an appropriation.
Appropriation	An authorization to incur obligations against and make payments out of the treasury for specified purposes.
Appropriation - One Year	Allows obligations during only one specified fiscal year.

Appropriation - No Year	Allows obligations for an indefinite period of time.
Appropriation - Multi-Year	Allows obligations for a fixed period in excess of one year.
Army Civilian Career Evaluating System (ACCES)	The system used by careerists to register for the Comptroller Career Program (CP-11). This system is managed by the Department of the Army for all GS/GM-13 through 15.
Army Ideas for Excellence Program (AIEP)	Formerly called the Army Suggestion Program. Employees are given an opportunity to express their ideas to improve efficiency, economy, or productivity of Army activities or other elements of the U.S. Government. The ideas may contribute to the morale, level of quality or extent of service of such activities. The idea can result in a change to a regulation and may be required to be tested as part of the evaluation process. Suggesters may be financially rewarded for those ideas that are adopted.
Army Management Structure Code (AMSCO)	A code used to denote appropriation and function being performed.
Asset	An item of economic value owned by a federal agency.
Automatic Reimbursements	Funds that are temporarily created through the sale of supplies or services to other organizations or units outside the installation.
Base Salary	A person's stated annual salary without fringe benefits.
Billing	Monthly statements to customers for the costs of goods and or services provided. For Government agencies billing is accomplished on an SF <u>1080</u> , Voucher for Transfers Between

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	Appropriations and/or funds; billing to others is usually on OF 1114, Bill for Collection.
Breakeven Multiplier	(Cost Efficiency Factor) Ratio of labor and non-labor expenses (other than contracts) directly charged to projects to direct project labor without leave and benefits. This factor is a measure of competitiveness. If the ratio is too high, other direct costs may exceed the amount necessary to perform the mission.
Budget Budget Clearing	A planned program for a fiscal period in terms of estimated obligations and expenditures sources of funds, and workload data.
Account	Account designated by the U.S. Treasury to control changes, credits, chargebacks, collections for recertified checks. (21F3880 Military) (96F3880 Civil)
Budget Execution	The implementation and administration of the approved operating budget during the budget year.
Budget Year (BY)	The fiscal year for which the budget is being considered.
Bureau Voucher (See ENG Form 4480)	Accounting input document (ENG Form 4480) to show accounting data for costs related to accounts payable, and accompanied with a receiving report. Also used for accounts receivable and other costing procedures, i.e. payments and advances to Omaha payroll and S&A clearing.
CARS	Civil Automated Reporting System. Computer system used to report all

Civil Accounting and Disbursing Reports  
to USACE in Washington.

Cash	The combination of cash on hand (both United States and foreign states in dollar terms.), negotiable instruments, cash in the hand of agents and cashiers, deposits in the possession of designated limited depositaries, and losses of funds.
Cash Collection Voucher (DD Form 1131)	Used to schedule those cash collections received direct by the finance officer or from other officers authorized to effect collections.
Cashier	An individual appointed by the commander to disburse public funds for the finance officer.
CEAP	Corps of Engineers Automation Plan.
CEFMS	The forthcoming Corps of Engineers Financial Management System. The new system for management of projects and accounting information, the system is on-line and entry is made at the source (project office/technical office). Will replace COEMIS.
Certifying Officer	An individual authorized to certify the availability of funds on documents or vouchers submitted for payments. Responsible for the correctness of the facts and computations.
CETAL	Corps of Engineers Time & Attendance and Labor System. This timekeeping system is designed to report T&A for

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pay purposes and labor costs for accounting purposes through one entry by the timekeeper.

CFY Current Fiscal year.

Chargeability (Cost Efficiency Factor) Percent of total labor charged directly to projects, i.e., direct project labor (without leave and benefits) divided by direct project labor, departmental overhead labor, district overhead labor, and leave on total labor. This factor is a measure of labor efficiency.

Chargeback A charge to the budget clearing account initiated by the U.S. Treasury as a result of the negotiation of a stop payment check for which credit was previously given.

Check Issue Discrepancy The result of a check written in one amount and reported on the check register, Recap of Block Control Level Totals of Checks Issued (SF 1179), and Statement of Accountability (SF 1219) in another amount.

COBRA Corps Operating Budget Resource Analysis System is the new automated operating budget program.

COEMIS Corps of Engineers Management Information System. This is the present accounting system.

Collection	Amount received by the Federal Government during the fiscal year.
Commitment	An administrative reservation of funds based upon orders, requisitions, or requests that authorizes the creation of an obligation.
Commuted Rate	A calculated allowance in lieu of actual expenses incurred in connection with transportation and temporary storage of household goods and personal effects (PCS).
Computerized Check	A check of the U.S. Treasury issued on a computer system in lieu of being typed on a typewriter. The automated system is called POPS.
Confirmed Deposit	A deposit transaction evidenced by a depositary deposit ticket, slip, or other deposit receipt form that has been officially receipted by the depositary, showing the date on which the deposit will be credited to the depositary account.
Construction, General (CG, 96x3122)	This appropriation provides funds for rivers and harbors, flood control, shore protection, related projects authorized by law detailed studies, and plans and specifications, of projects and conservation of fish and wildlife.
Continuing Resolution Authority (CRA)	Legislation enacted by the Congress to provide budget authority for specific ongoing activities in cases where the regular fiscal year appropriation for such activities has not been enacted by

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Congress by the beginning of the next fiscal year. The CRA usually specifies a definite time frame and a maximum rate at which the agency may incur obligations.

Cooperative  
Education (Co-op)  
Employee

Employees with permanent status hired during college years with alternate and school and work quarters.

Cost Account  
(Civil)

The last 10 digits of a Civil APP workcode identifying the cost account. (Includes feature subfeature and cost/hired labor determination.)

Cost Account  
(Military)

A five digit numeric code that identifies the type of cost. This code constitutes the last five digits of an APP workcode.

Cost Efficiency  
Factors (CEF)

Ratios of expenses which measure the efficiency of cost of doing business. Four cost efficiency factors --overhead rate, breakeven net multiplier and chargeability--are tracked monthly as SAD management indicators. Standards are based on private industry averages.

Costs

The value of resources consumed or used, such as salaries paid, supplies consumed, services performed etc.

Cross-disbursing

The act of one department making disbursements collections or adjustments affecting the appropriated or other funds of another department within DOD.

Current Year	The fiscal year in progress
CYBER	Trade name for computers from Control Data Corporation (CDC) on which the COEMIS F&A database resides.
Database	All data stored in a predetermined format which is required by the Corps of Engineers Management Integrated System (COEMIS) to record all accounting information.
Delinquent Accounts Receivable	A debt is delinquent any time a debtor fails to satisfy obligations under a repayment agreement. The normal due date is 30 days from the date the receivable is established.
Deobligation	A downward adjustment of previously recorded obligations.
Departmental Overhead	The new term for technical indirect costs. (See indirect costs)
Deposit Fund Accounts	Expenditure accounts established to account for receipts (1) held in suspense temporarily and later refunded or paid into some other fund of the Government, or (2) held by the Government as banker or agent for others and paid out at the direction of the owner.
Deviation	The difference between what is budgeted and what is executed in terms of cost, workload and man-hours.

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Direct Funds Citation	An agreement authorizing a supporting installation to cite a requesting installation's funds on a document or contract. The accounting is accomplished at the requesting installation.
Direct Labor Costs	District office and field labor costs that are charged directly to a project.
Disbursement	The actual payment of funds in the form of cash or check.
Disbursing Officer	An individual who is held accountable for monies disbursed on the basis of vouchers certified by an authorized certifying officer.
Disbursing Station Symbol Number	A four-digit number assigned by the Treasury through USAFA, to any finance office that has a disbursing account with the U.S. Treasury. (5530 Civil) (6498 Military)
District "Peacetime" TDA	Identifies each District organization down to section/unit level for each authorized and required officer military and civil position within the District. It also includes a brief description of each position (title, grade series, name of incumbent or vacancy)
Economy Act Orders	A reimbursable order or (MIPR) for work or services. This requires that the unobligated balance and unused hired labor portion be returned at the expiration of the time period for which funds were cited.

Effective Labor Rate	A rate which is applied to the base hourly pay of an employee when labor costs are recorded in the accounting system. This rate is applied to account for payments of Government benefits (health insurance, FICA, etc.) and a person's annual and sick leave entitlements.
Element of Resource (EOR; formerly Class)	A four digit alphanumeric code used for accrued expense recording and object reporting, and identifying specific budgetary types of expense.
ENG Form 4480 (See Bureau Voucher)	Accounting Entry/Reference Document. A multiple-purpose form used as a COEMIS entry document.
Evaluator	Designated individual with expertise in the subject matter of a suggestion, to review and make recommendations to adopt or not adopt an idea.
Expenditure Expense	A payment by check or equivalent action. The cost of resources consumed.
Expired Funds	Unobligated budget authority that is no longer available for obligation due to the expiration of the time period.
Facility Account	A revolving fund account which accumulates expenses and sales for the operation of an organization which provides services to others. Examples: ADP, Reproduction, Graphic Arts.

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FAME	Finance & Accounting Management Extract. A retrieval Query system for COEMIS F&A data designed to make data more readily available where & when needed by our clients.
Financial Management Plan	A schedule of projected expenditures used to monitor the execution of the budget, prepared at the time of budget approval and in the frequency (monthly or quarterly) of anticipated feedback.
Financial Reporting	The accurate and timely preparation, certification and distribution of all the reports required for programming and budget information execution and reviews.
Fiscal Station Number (FSN)	An assigned number for use in connection with financial transactions Relative to appropriation and fund accounting. Savannah District's FSN is S96096.
Fiscal Year	The accounting year for the Federal Government begins on 1 October and ends on 30 September. The fiscal year is designated by the calendar year in which it ends; for example fiscal year 1992 is the year beginning 1 October 1991 and ending 30 September 1992.
Flood Control and Coastal Emergencies (FCCE, 96x3125)	This appropriation provides funds for emergency flood control activities, hurricane-flood and shore protection activities at Federally authorized projects and emergency supplies of clean drinking water.

Fringe Benefits	The Government's share of an employee's life and health insurance, retirement, Thrift Savings Plan, etc.
Full-time Equivalent Workyear (FTE)	The maximum number of cumulative hours that can be worked by employees on civil and military functions. One Work year equals 2,080 paid hours.
Full-time Permanent Appointment (FTP)	These positions are established with 40-hour workweeks without a time limit and make up the bulk of the workforce.
Full-time Temporary Appointment (FTT)	Positions established with 40-hour workweeks with appointments of one year or less. These positions help meet temporary peak workload requirements and supplement FTP personnel in categories where skill shortages exist.
Funding Authoriza- tion Document (FAD)	The USACE-issued funding document for civil and military appropriations. (See Allotment Advice)
Funds Control	Management of fund appropriations to ensure that (1) funds are used only for authorized purposes, (2) they are economically and efficiently used, and (3) obligations and expenditures do not exceed the amounts authorized and available.
Funds	A sum of money which may be obligated and or expended for authorized purposes.

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Funds  
Certification

Approval by the F&A Officer or a designated assistant which states that funds as cited on an obligation or commitment document are available for obligation.

Funds Control  
System (FCS)

Automated system for controlling funds. Provides accurate up-to-date information on the availability of funds.

General Expense  
(GE, 96x3124)

This appropriation provides Civil Works Funds for expenses necessary for general administration and related functions in the Office; Chief of Engineers and the Division Offices; activities of the Board of Engineers for Rivers and Harbors and the Coastal Engineering Research Center.

General  
Investigations  
(GI, 96x3121)

This appropriation provides funds for the collection and study of basic information pertaining to river and harbor, flood control shore protection and related programs and, when authorized by law, surveys and studies of projects prior to authorizations for construction.

General Ledger

A master record containing the accounts necessary to reflect the financial operation and condition of project, plant equipment, organization etc.

Government Cashier

Any individual who is designated to disburse public funds; for example, imprest fund cashiers agents, and cashiers.

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Government Contributions	The amount paid by the Government for employee benefits, such as health and life insurance premiums, Thrift Savings Plan contributions, retirement contributions, medicare tax and FICA contributions. These costs are recovered by the effective rate on labor.
Hired Labor Costs	Government costs exclusive of contract costs.
Homeowners Assistance Fund, Defense	A fund to reimburse military and civilian personnel for real estate losses incident to base closures or reduced operations at DOD installations.
Household Goods	All personal property associated with the home and all personal effects belonging to an employee and dependents which can be legally accepted and transported as household goods.
IATS	Integrated Army Travel System. Automated travel system for computing travel entitlements,
Imprest Fund	A cash reserve established through an advance of funds to an imprest fund cashier. This permits cash payments of small amounts for authorized purchase of supplies and non-personal services.

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Incidental Expenses Covered by Per Diem	(1) Fees and tips to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses; (2) laundry, cleaning and pressing of clothing; (3) transportation, such as taxi or limo; and (4) telegrams and telephone calls necessary to reserve lodging accommodations.
Incremental Funding	Resources covering only a portion of the obligations to be incurred in completing a program or project.
Indirect Costs	Technical Division costs which cannot be identified specifically to a single project. (Now known as Departmental Overhead.)
Indirect Labor Costs	District Office labor costs not charged directly to a project.
Indirect Rate	A rate applied to District Office direct charged labor to recoup and spread District Office indirect (Departmental Overhead) costs.
Intangible Benefits	Those benefits which cannot be measured in dollar terms. Suggestion awards based on such benefits are based on judgment rather than precise facts or calculations.
Internal Management Controls (IMG)	A plan and associated methods to safeguard assets, check the accuracy and reliability of accounting and related data, promote operating

efficiency, and encourage adherence to managerial policies. (See DR 11-1-4, APP A, for more IMC definitions.)

Joint Review	A review of unliquidated obligations conducted by Finance and Accounting and a technical office representative.
Junior Fellowship Positions	A Presidential program designed to provide career-related summer and vacation employment for outstanding high school seniors who need revenue to attend college.
Leave Factor	Percentage applied to hourly labor rates to make a surplus in the payroll account which equates to the value of annual leave balances carried by all District employees. Leave factor is one part of the effective rate.
Liabilities	Amounts owed for items received, services rendered, expenses incurred, assets acquired, and construction performed. Included are amounts owed for goods in the hands of contractors under constructive receipt.
Military Construction Army (MCA)	Engineering & design, major construction and minor construction at Army installations.
Military Construction, Army Reimbursable	Provides for design, construction, site selection and real estate assistance P7000- performed on a reimbursable basis.

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Military Construction, Army Reserve	Provides for acquisition construction, or conversion of facilities necessary for development and training of reserve (MCAR) components of the Army including housing and messing facilities.
Military Construction, Army National Guard (MCANG)	Provides for construction and major modification of facilities for the Army
Military Construction, Air Force and Air Force Reserve	Design - USACE receives direct allocation USAF and allots funds to Districts. Design authorization is furnished to Districts by Air Force Regional Civil Engineers (AFRCES) and MAJCOM PM/CM. Construction - USACE receives direct allocation from HQ USAF and allots funds and issues construction authority to Districts by means of construction directives
Military Interdepartmental Purchase Request (MI PR) DD Form 448	An agreement to provide goods or services to other Federal activities.
Military "Peacetime" (TDA)	This TDA is a HQUSACE requirement. It identifies only the required and authorized officers and military funded positions down to branch level.
Mobilization TDA	This IDA is also a HQUSACE requirement. It identifies all officers civil and military funded positions, down to branch level, that would be needed during mobilization. Modification to an existing contract.

MOD	Miscellaneous Obligation Document, DA Form 3717-E and DD Form 2406
Mod	Modification to an existing contract.
Multiple-Year Appropriation	An appropriation account that is available for incurring obligations in excess of one fiscal year.
Net Multiplier	(Cost Efficiency Factor) Ratio of total costs--labor and non--labor expenses (other than contracts) directly charged to projects and departmental overhead and district overhead--to direct project labor without leave and benefits. This factor is a measure of overall cost performance. If the ratio is too high relative to other organizations, total costs may exceed a reasonable amount to charge customers.
Nominal Balance	A target balance to be carried over from one fiscal year to the next for a Revolving Fund facility or operating account. The nominal balance for South Atlantic Division is established at 0.
Non-Appropriated Funds (NAF)	These are cash and other assets received from sources other than Congressional appropriations.
NOS/VE	Network Operating System/Virtual Environment - The operating system that runs on Central Data Corporation's CYBER mainframe.

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No-Year Appropriations	An appropriation account that is available for incurring obligations until exhausted, or the purpose for which it was designated is accomplished.
Obligated Balance	The amount of obligations already incurred for which payment has not yet been made.
Obligational Authority	The cumulative sum of budget authority provided for the current fiscal year. This includes amounts brought forward from prior years and amounts to be credited to a specific fund or account during that year.
Obligations	Amounts of orders placed, contracts awarded, services rendered, or other commitments that will require future payment.
On-Call Employment	A group of permanent employees who can temporarily supplement the workforce during peak periods, extended illness or understaffing.
Operating Budget	A written plan for a particular fiscal year, that compares operating requirements with the resources of an organization.
Operation and Maintenance, Army (OMA)	An appropriation which provides funds to support Army installations.

Operation and Maintenance, Army Reserve (OMAR)	An appropriation which provides funds to support the Army Reserve components.
Operation and Maintenance, Army National Guard (OMANG)	An appropriation which provides funds to support the Army National Guard units.
Operation and Maintenance, Air Force (OMAF)	An appropriation which provides funds to support Air Force installations.
Operation and Maintenance, Family Housing (OMAFH)	An appropriation which provides funds to support the Family Housing Program at Army installation.
Operation and Maintenance, General	This appropriation provides funds for the preservation operation maintenance, and care of existing river and harbor, flood control and related works.
Organization Code (ORG CODE)	A two (2) character alpha code assigned to a particular organization for accounting purposes.
Overhead	Expenses incurred in support of the overall mission that are not identifiable to a project, such as advisory and administrative salaries. This is now called G&A (General and Administrative) overhead.
Overhead Rate	This is a rate applied to our technical direct labor costs to recover and distribute G&A overhead costs.

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Overhead Rate (CEF)	(Cost Efficiency Factor) Ratio of all overhead expense (departmental overhead, district overhead, and leave and benefits on direct project labor) to direct labor dollars without fringe benefits. This factor is a measure of administrative efficiency. If the ratio is too high, administrative expenses may exceed the amount necessary to perform the mission.
Pay Estimate	ENG 93 (Pay Estimate/Contract Performance). Document submitted by contractors for payment of earnings in lieu of an invoice.
Part-time Permanent Temporary (PTP, PIT)	These positions work on a prearranged schedule of not less than 16 nor more than 32 hours per week.
PCS	Permanent change of station.
Per Diem Allowance	A daily payment instead of actual expenses for lodging, meals and related incidental expenses.
Plant Replacement Increment	A charge to the benefiting organization on use of a Revolving Fund owned asset to build a reserve for replacement of assets. The rates charged are set by HQUSACE and are basically an "inflation factor."
Plant Replacement Improvement Program (PRIP)	Revolving Fund program to purchase & items that cost \$5,000 or over and that are used on more than one project or

for Revolving Fund activities, this program also is designed to charge back for replacement of the items bought.

Prior Year (PY)	The fiscal year immediately preceding the current year.
Privately Owned Conveyance	Any privately owned vehicle used by a traveler to perform official travel.
Process Improvement Committee	Committee established to propose, evaluate, and implement process improvement ideas (including appropriate AIEP suggestions) for the District to achieve stated Vision, Goals, and Strategies.
Project Order	A document that allows for expiring funds to be carried forward into the next fiscal year.
Prompt Payment Act (PPA)	This law requires that Federal agencies pay their bills on time. There is only <u>one</u> payment due date. All payments made to non-Federal Government business firms are governed by the PPA.
Resource Advisory Committee (RAC)	Recommends resource policy, reviews recommendations from the staff, and makes recommendations to the Commander on resource matters (includes manpower allocations distribution of fiscal resources, capital equipment acquisition (PRIP), and cost of doing business initiatives)

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RAT File	Register of Accepted Transaction File. A list of all transactions which have updated the OEMIS F&A database. There is an YTP (year-to-date) RAT as well as a monthly and individual cycle RAT file available for management query.
Receiving Reports ENG Form 3051	Documents used for accepting and approving payment for services or supplies ordered.
Recertified Check	A check reissued by the U.S. Government to replace a lost or stolen check cancelled by the U.S. Treasury.
Recoveries (deobligations)	A downward adjustment of previously recorded obligations. This may be attributable to the cancellation of a project or contract, price revisions or corrections of estimates previously recorded as obligations.
Refunds	Returns of advances or recoveries of erroneous disbursements,
Reimbursable Order (MIPR) DD Form 448	An agreement to provide goods or services to other activities.
Reimbursements	Amounts received from the public or other Government accounts which represent payments for goods or services furnished.
Requisition DA Form 3953	A document used to commit funds and PA initiate procurement action for goods and services.

Returned Cost Accounts	Subaccounts set up within each departmental overhead account (formerly technical indirect) to capture the costs which project managers have determined to be unauthorized. The project manager transfers these costs out of his project to the correct account.
Revolving Fund	A legislated working capital fund used to temporarily finance civil and military operations
Revolving Fund Account	Receipt and expenditure accounts established to finance a continuing cycle of operations.
Salary Offset	The collection of a debt due the Government by lump sum or periodic deductions from the pay account of an employee.
Sales	The exchange of goods or services for an amount of money.
Seasonal Employee	These employees work recurring periods of less than 12 months each year under permanent appointments and are placed in a non-pay status when their function is not operational.
Special Fund Expenditure Accounts	Appropriation accounts established to record appropriated amounts of special fund receipts to be expended for special programs.

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Statement of accountability	Statement submitted monthly to report for disbursing and/or collecting public funds.
Suggestor	Individual who conceives and formally submits an idea to the AIEP.
Summer Employment the Youth (SEY)	A Presidential program designed to help disadvantaged. The student is paid minimum wage working 40 hours per week during summer months only.
Supplemental Appropriation	An act appropriating funds in addition to those in an annual appropriation act.
Table of Distribution and Allowances (TDA)	A manpower document used to identify and manage manpower spaces. The District maintains three separate TDAs (District "Peacetime" TDA Military "Peacetime" TDA and Mobilization TPA) which are revised each fiscal year to agree with new manpower allocations.
Tangible Benefits	Benefits which can be measured in dollar terms usually in relation to the cost of labor materials and offsetting costs of putting an adopted idea (suggestion) into effect.
Total Quality Management (TQM)	Methodology which emphasizes continuous improvement of processes to improve quality and productivity.
Travel Advance	An advance for official travel expenses based upon a completed travel order.

Travel Voucher DD Form 1351-2	An individual claim for reimbursement of official travel performed under a travel order.
Trust Fund Expenditure Account	Appropriation accounts established to record appropriated amounts of trust fund receipts to be used to finance specific purposes or programs.
Unavailable Check Cancellation (SF 1184)	Request sent to Treasury to determine whether a specific check has been issued and paid by the U.S. Treasury of whether it is outstanding (unpaid).
Undelivered Orders	The value of goods and services ordered and obligated but which have not been received.
Unexpended Balance	The sum of the obligated and unobligated balances.
Unexpired Appropriation	An appropriation account that is available for obligation during the current fiscal year.
Unliquidated Obligations	Unpaid bills for which the Government has recognized and recorded a liability.
Unobligated Balance	The portion of budget authority that has not yet been obligated.
Violations of USC 1517	Obligations incurred in excess of 31 available funds.
Youth Opportunity- Back to School (YOB)	A Presidential program designed to help disadvantaged students during school by offering them part-time employment.